

**COMBINED DECLARATION AND POWER OF ATTORNEY
FOR PATENT APPLICATION**

As a below-named inventor, I hereby declare that:

My residence, post office address and citizenship are as stated below next to my name.

I believe I am the original, first and sole inventor (if only one name is listed below) or an original, first and joint inventor (if several names are listed below) of the subject matter which is claimed and for which a patent is sought on the invention entitled:

**SOLID OXIDE FUEL CELL WITH INTERNAL REFORMING, CATALYZED
INTERCONNECT FOR USE THEREWITH, AND METHODS**

the specification of which is attached hereto OR

was filed on _____ as Application Serial No. _____

Application Number [Int'l. App. No.] and was amended on [date] (if applicable).

I hereby state that I have reviewed and understand the contents of the above-identified specification, including the claims, as amended by any amendment referred to above.

I acknowledge the duty to disclose information which is material to the examination of this application in accordance with 37 CFR §1.56.

I hereby claim foreign priority benefits under 35 U.S.C. §119 (a)-(d) or (f) or 365(b) of any foreign application(s) for patent or inventor's or plant breeder's rights certificate(s), or 365(a) of any PCT international application which designated at least one country other than the United States of America, listed below, and have also identified below, by checking the box, any foreign application for patent, inventor's or plant breeder's rights certificate(s), or any PCT international application having a filing date before that of the application on which priority is claimed:

COUNTRY	APPLICATION NUMBER	DATE OF FILING (day, month, year)	PRIORITY NOT CLAIMED	CERTIFIED COPY ATTACHED
				<input type="checkbox"/> Yes <input type="checkbox"/> No
				<input type="checkbox"/> Yes <input type="checkbox"/> No
				<input type="checkbox"/> Yes <input type="checkbox"/> No

Declaration and Power of Attorney

Attorney Docket No. 19441-0058

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I hereby claim the benefit under 35 U.S.C. §120 of any United States application(s), or 365(c) of any PCT International application designating the United States of America, listed below and, insofar as the subject matter of each of the claims of this application is not disclosed in the prior United States application in the manner provided by the first paragraph of 35 U.S.C. §112, I acknowledge the duty to disclose material information as defined in 37 CFR §1.56 which occurred between the filing date of the prior application and the national or PCT international filing date of this application:

U.S. PARENT APPLICATION OR PCT PARENT NUMBER	PARENT FILING DATE (day, month, year)	STATUS (patent and number, pending, abandoned)

I hereby claim the benefit under 35 U.S.C. §119(e) of any United States provisional application(s) listed below.

APPLICATION NUMBER(S)	FILING DATE (day, month, year)

As a named inventor, I hereby appoint Peter G. Pappas – Reg. No. 33,205; Daniel J. Warren – Reg. No. 34,272; William L. Warren – Reg. No. 36,714; Malvern U. Griffin III – Reg. No. 38,899; Robert A. Lester – Reg. No. 24,004; Jerry C. Liu – Reg. No. 47,754; Kevin W. King – Reg. No. 42,737; John D. Hamann - Reg. No. 45,527; Mark E. Henderson - Reg. No. 51,144; William R. Silverio - Reg. No. 45,383; Charlena L. Thorpe Reg. No. 48,035; Russell A. Korn - Reg. No. 54,236; Elizabeth Cary Miller - Reg. No. 54,708; Kathryn H. Wade - Reg. No. 54,682; Michael I. Krause – Reg. No. 53,157; Ralph E. Gaskins, Jr. – Reg. 50,136, Customer No. 29052; and Henry J. Policinski, (Reg. No. 26, 621), Scott R. Hayden, (Reg. No. 41,821), and Michael M. Gibus (Reg. No. 38,162) jointly, and each of them severally, as attorney(s) or agents(s), with full power of substitution, delegation and revocation, to prosecute this application, to make alterations and amendments therein, to receive the patent and to transact all business in the Patent and Trademark Office connected therewith.

I hereby direct that all correspondence and telephone calls in connection with this application be addressed to: Peter G. Pappas, Sutherland Asbill & Brennan LLP, 999 Peachtree Street, NE, Atlanta, Georgia 30309-3996, Telephone: (404) 853-8000, Facsimile: (404) 853-8806

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I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further, statements were made with the knowledge that willfully false statements and the like so made are punishable by fine or imprisonment, or both, under 18 U.S.C. §1001 and that all such willful false statements may jeopardize the validity of the application or any patent issued thereon.

Full name of sole or first joint inventor: Di-Jia Liu

Inventor's signature:  Date: 1/12/2004

Residence: 5S475 Arlington Avenue, Naperville, Illinois 60540

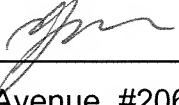
Citizenship: United States of America

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Full name of second joint inventor: Jie Guan

Inventor's signature:  Date: Jan 17, 2004

Residence: 21022 Anza Avenue, #206, Torrance, California 90503

Citizenship: China

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Full name of third joint inventor: Nguyen Minh

Inventor's signature: Nguyen Minh Date: January 20, 2004

Residence: 11701 Quatz Avenue, Fountain Valley, California 92708

Citizenship: United States of America